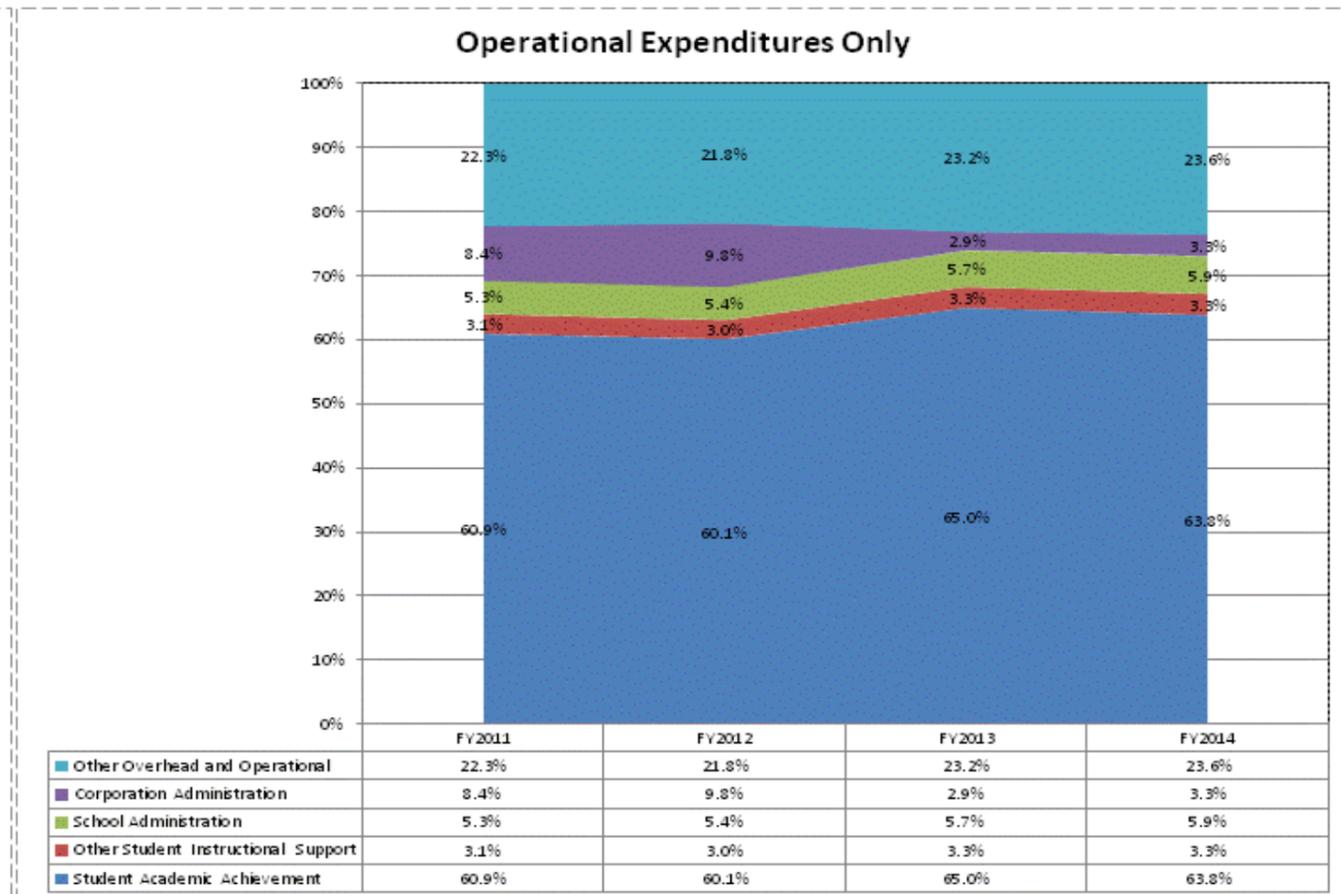
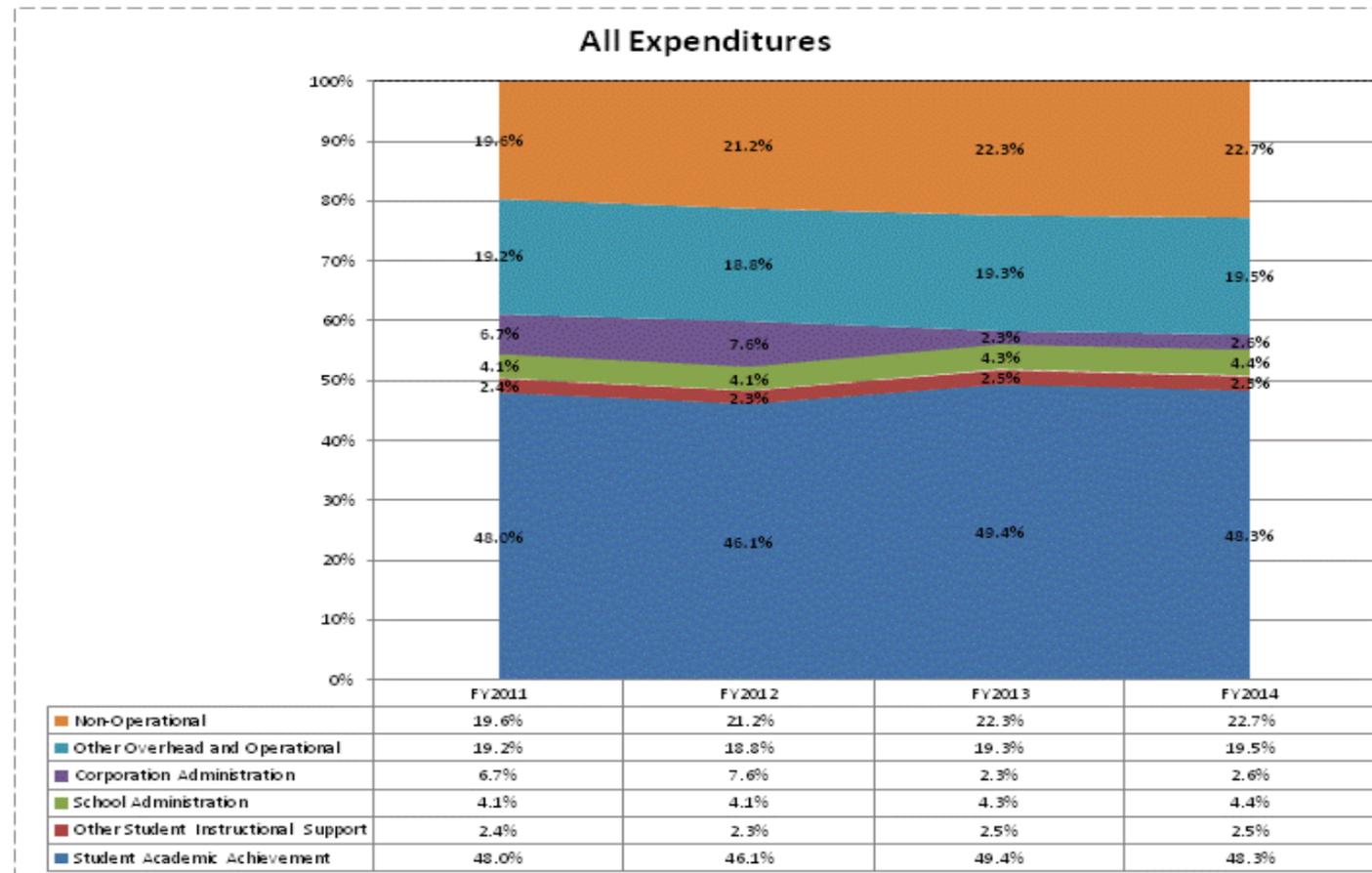


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
South Spencer County Sch Corp (7445)

South Spencer County Sch Corp (7445)		FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement		\$7,533,572	50.3%	\$7,405,472	46.3%	\$7,667,749	49.4%	\$7,384,912	48.3%
Student Instructional Support		\$965,200	6.4%	\$942,526	5.9%	\$1,047,220	6.7%	\$1,055,168	6.9%
Overhead and Operational		\$3,048,814	20.4%	\$3,455,603	21.6%	\$3,346,356	21.6%	\$3,369,430	22.1%
Nonoperational		\$3,418,150	22.8%	\$4,200,545	26.2%	\$3,458,318	22.3%	\$3,468,049	22.7%
Grand Total		\$14,965,736		\$16,004,146		\$15,519,642		\$15,277,559	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.8%	52.2%	56.2%	55.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
South Spencer County Sch Corp (7445)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$92,716	\$133,939	\$216,002	N/A	133%	61%
11100 Regular Programs; Elementary	\$1,842,074	\$2,547,260	\$2,587,718	\$2,284,530	24%	-10%	-12%
11200 Regular Programs; Middle/Junior High	\$1,049,233	\$1,415,035	\$1,303,288	\$1,314,342	25%	-7%	1%
11300 Regular Programs; High School	\$1,374,748	\$1,865,078	\$1,610,457	\$1,761,348	28%	-6%	9%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$8,466	\$59,148	\$57,654	\$62,183	> 500%	5%	8%
11410 Vocational Education; Agriculture A	\$54,658	\$80,263	\$108,181	\$113,011	107%	41%	4%
11450 Vocational Education; Consumer and Homemaking	\$44,258	\$61,155	\$56,569	\$55,356	25%	-9%	-2%
11470 Vocational Education; Business Education	\$46,816	\$60,143	\$102,131	\$107,922	131%	79%	6%
11630 Regular Programs; Alternative Education Programs; High School	\$3,926	\$4,350	\$53,597	\$35,530	> 500%	> 500%	-34%
12110 Gifted And Talented; Gifted and Talented	\$11,382	\$28,774	\$31,129	\$35,754	214%	24%	15%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$46,433	\$180,320	\$151,825	N/A	227%	-16%
12320 Physical Impairment; Multiple Disabilities	\$44,425	\$52,957	\$186,338	\$180,336	306%	241%	-3%
12350 Physical Impairment; Homebound	\$5,464	\$6,185	\$6,916	\$2,083	-62%	-66%	-70%
12510 Culturally Different; Communication Disorders	\$60,513	\$72,548	\$75,423	\$75,532	25%	4%	0%
12520 Culturally Different; Compensatory	\$4,855	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$236,429	\$261,151	\$476,101	\$405,311	71%	55%	-15%
12710 Equal Opportunity At Risk	\$1,184	\$18,601	\$19,601	\$13,268	> 500%	-29%	-32%
12810 Special Education Preschool	\$25,207	\$58,874	\$92,470	\$70,675	180%	20%	-24%
12900 Other Special Programs	\$0	\$0	\$0	\$1,400	N/A	N/A	N/A
13100 Adult/Continuing Education Programs; Adult Basic Education	\$70,981	\$83,638	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$5,356	\$7,272	\$3,919	\$140	-97%	-98%	-96%
14200 Summer School Programs; Middle/Junior High School	\$2,446	\$2,329	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$28,673	\$43,915	\$50,375	\$30,521	6%	-31%	-39%
16200 Preventive Remediation	\$69,688	\$67,790	\$54,360	\$5,532	-92%	-92%	-90%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$8,330	\$34,630	\$20,586	\$18,355	120%	-47%	-11%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$38,500	\$9,245	\$13,745	\$4,368	-89%	-53%	-68%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$4,474	\$0	\$0	N/A	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$2,428	\$2,145	N/A	N/A	-12%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,161	\$9,566	\$10,580	\$10,962	53%	15%	4%
22130 Improvement of Instruction; Instructional Staff Training	\$31,332	\$20,218	\$0	\$2,434	-92%	-88%	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$445	\$0	N/A	N/A	-100%
22220 Library/Media Services; School Library	\$121,038	\$148,839	\$160,164	\$13,247	-89%	-91%	-92%
22230 Library/Media Services; Audiovisual	\$7,116	\$6,214	\$2,858	\$71	-99%	-99%	-98%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$560	\$0	N/A	N/A	-100%
22290 Library/Media Services; Other Educational Media Services	\$0	\$8,494	\$0	\$0	N/A	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$2,574	\$4,911	N/A	N/A	91%
22360 Instruction, Related Technology; Network Support	\$56,944	\$93,054	\$113,621	\$309,197	443%	232%	172%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$9,258	\$23,347	\$159	N/A	-98%	-99%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$4,389	\$4,152	N/A	N/A	-5%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$135,697	\$104,360	\$58,552	\$51,981	-62%	-50%	-11%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$62,214	\$40,329	N/A	N/A	-35%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$240	\$326	\$128	\$0	-100%	-100%	-100%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$900	\$20,533	\$405	\$0	-100%	-100%	-100%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$584	\$649	\$669	\$0	-100%	-100%	-100%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$1,171	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$291,676	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,691,472	\$7,405,472	\$7,667,749	\$7,384,912	30%	0%	-4%
Student Instructional Support							

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
South Spencer County Sch Corp (7445)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$5,100	\$3,085	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$199,277	\$248,473	\$263,387	\$264,830	33%	7%	1%
21320 Health Services; Medical Services	\$4,067	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$22,138	\$61,179	\$91,596	\$99,662	350%	63%	9%
21390 Health Services; Other Health Services	\$2,119	\$9,724	\$26,131	\$12,752	> 500%	31%	-51%
21410 Psychological Services; Service Area Direction	\$2,652	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$498,780	\$620,066	\$666,106	\$677,925	36%	9%	2%
Student Instructional Support Total	\$734,133	\$942,526	\$1,047,220	\$1,055,168	44%	12%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$15,406	\$14,529	\$24,640	\$21,942	42%	51%	-11%
23150 Board of Education; Legal Services	\$4,430	\$6,158	\$11,059	\$9,247	109%	50%	-16%
23160 Board of Education; Promotion Expenses	\$3,036	\$2,006	\$3,125	\$1,609	-47%	-20%	-49%
23190 Board of Education; Other Governing Body Services	\$15,934	\$19,931	\$2,032	\$5,281	-67%	-74%	160%
23210 Executive Administration; Office of The Superintendent	\$215,395	\$363,105	\$282,897	\$327,612	52%	-10%	16%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$5,222	\$10,405	N/A	N/A	99%
23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$4,192	\$0	N/A	N/A	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$37	N/A	N/A	N/A
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$346	\$0	\$0	N/A	-100%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$92,646	\$0	\$0	N/A	-100%	N/A
25850 Administrative Technology Services; Network Support	\$0	\$0	\$1,360	\$1,225	N/A	N/A	-10%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$12,010	\$9,870	N/A	N/A	-18%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$0	\$832	N/A	N/A	N/A
25890 Other Technology Services	\$0	\$10,302	\$8,255	\$3,751	N/A	-64%	-55%
25920 Ditch Assessments	\$0	\$183	\$92	\$92	N/A	-50%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$916,918	\$1,187,808	\$1,193,134	\$1,232,681	34%	4%	3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$93,845	\$95,605	\$87,567	\$66,455	-29%	-30%	-24%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$640	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$3,000	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$1,055	\$413	\$380	N/A	-64%	-8%
26700 Operation and Maintenance of Plant Services; Insurance	\$89,070	\$99,088	\$104,742	\$100,282	13%	1%	-4%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$72,329	\$63,651	\$64,276	N/A	-11%	1%
27010 Student Transportation; Service Area Direction	\$64,852	\$71,919	\$62,974	\$95,931	48%	33%	52%
27100 Student Transportation; Vehicle Operation	\$206,402	\$257,242	\$266,744	\$271,244	31%	5%	2%
27200 Student Transportation; Monitoring Services	\$0	\$22,325	\$26,333	\$23,109	N/A	4%	-12%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$226,992	\$203,240	\$284,972	\$265,976	17%	31%	-7%
27400 Student Transportation; Purchase of School Buses	\$135,875	\$209,879	\$177,004	\$166,726	23%	-21%	-6%
27500 Student Transportation; Insurance on Buses	\$30,451	\$20,935	\$27,260	\$27,942	-8%	33%	3%
27700 Student Transportation; Contracted Transportation Services	\$33,267	\$15,240	\$12,188	\$5,768	-83%	-62%	-53%
27900 Student Transportation; Other Student Transportation Services	\$17,768	\$20,375	\$22,470	\$18,605	5%	-9%	-17%
27910 Student Transportation; Bus Driver Training	\$1,496	\$2,255	\$1,963	\$2,315	55%	3%	18%
31100 Food Services Operations; Service Area Direction	\$37,713	\$51,615	\$52,960	\$62,207	65%	21%	17%
31200 Food Services Operations; Food Preparation and Dispensing	\$242,393	\$273,226	\$248,357	\$224,212	-8%	-18%	-10%
31400 Food Services Operations; Food Purchases	\$297,995	\$327,839	\$344,010	\$342,700	15%	5%	0%
31900 Other Food Services	\$17,944	\$14,420	\$14,731	\$6,719	-63%	-53%	-54%
Overhead and Operational Total	\$2,670,821	\$3,455,603	\$3,346,356	\$3,369,430	26%	-2%	1%
Nonoperational							
33300 Civic Services	\$998	\$1,703	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$88,026	\$90,298	\$228,255	\$212,776	142%	136%	-7%

School Corporation Expenditures by Expenditure Type
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South Spencer County Sch Corp (7445)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,511	\$66,174	\$68,790	\$72,614	> 500%	10%	6%
43000 Facilities Acquisition and Construction; Professional Services	\$16,084	\$61,263	\$38,637	\$12,001	-25%	-80%	-69%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$87	\$0	\$9,509	\$0	-100%	N/A	-100%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$268,647	\$917,098	\$278,006	\$321,964	20%	-65%	16%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$196,273	\$196,273	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$41,445	\$29,900	\$1,768	\$14,580	-65%	-51%	> 500%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$1,948	\$4,810	\$5,016	N/A	158%	4%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$34,657	\$70,000	\$523	N/A	-98%	-99%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$283,597	\$354,365	\$246,139	\$383,940	35%	8%	56%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$76,947	\$131,848	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$897,518	\$760,000	\$880,650	N/A	-2%	16%
52100 Debt Services; Interest on Debt; Bonds	\$903,513	\$0	\$128,258	\$0	-100%	N/A	-100%
52200 Debt Services; Interest on Debt; Temporary Loans	\$100,111	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,413,500	\$718,500	\$1,125,000	\$1,178,100	-17%	64%	5%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$699,000	\$392,500	\$341,400	N/A	-51%	-13%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$106,646	\$44,485	N/A	N/A	-58%
Nonoperational Total	\$3,390,738	\$4,200,545	\$3,458,318	\$3,468,049	2%	-17%	0%
Prorated By Fund							
26491 2007 Account Code - PERF	\$76,633	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$503,235	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$45,348	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,628,917	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$4,381	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$220,058	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,478,572	\$0	\$0	\$0	N/A	N/A	N/A